

of title 19 and subject to internal-revenue taxes as provided for in section 7652(b) of title 26.

(July 22, 1954, ch. 558, §28(d), 68 Stat. 509; Sept. 1, 1954, ch. 1213, title IV, §402(a), 68 Stat. 1140; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095.)

#### REFERENCES IN TEXT

Section 1301a of title 19, referred to in text, was repealed by Pub. L. 87-456, title III, §301(a), May 24, 1962, 76 Stat. 75. See General Headnote 3(a) under section 1202 of Title 19, Customs Duties.

#### CODIFICATION

Section constitutes subsec. (d) of section 28 of act July 22, 1954. Subsecs. (a) and (c) of section 28 are classified to sections 1642 and 1643, respectively, of this title, and subsec. (b) thereof amended section 3350 of former Title 26, Internal Revenue Code, 1939.

#### AMENDMENTS

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

1954—Act Sept. 1, 1954, subjected the Virgin Islands to the general provision for importations from insular possessions contained in section 1301a of Title 19, Customs Duties.

#### EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Sept. 1, 1954, effective on and after the thirtieth day following Sept. 1, 1954, see section 601 of act Sept. 1, 1954, set out as a note under section 1421e of this title.

### § 1645. Remittance of duties, taxes, and fees to be collected in next fiscal year; authorization, prerequisites, amount, etc.

Beginning as soon as the government of the Virgin Islands enacts legislation establishing a fiscal year commencing on October 1 and ending on September 30, the Secretary of the Treasury, prior to the commencement of any fiscal year, shall remit to the government of the Virgin Islands the amount of duties, taxes, and fees which the Governor of the Virgin Islands, with the concurrence of the government comptroller of the Virgin Islands, has estimated will be collected in or derived from the Virgin Islands under the Revised Organic Act of the Virgin Islands [48 U.S.C. 1541 et seq.] during the next fiscal year, except for those sums covered directly upon collection into the treasury of the Virgin Islands. There shall be deducted from or added to the amounts so remitted, as may be appropriate, at the beginning of the fiscal year, the difference between the amount of duties, taxes, and fees actually collected during the prior fiscal year and the amount of such duties, taxes, and fees as estimated and remitted at the beginning of that prior fiscal year, including any deductions which may be required as a result of the operation of sections 1574a to 1574d<sup>1</sup> of this title.

(Pub. L. 95-348, §4(c)(2), Aug. 18, 1978, 92 Stat. 490.)

#### REFERENCES IN TEXT

The Revised Organic Act of the Virgin Islands, referred to in text, is act July 22, 1954, ch. 558, 68 Stat.

<sup>1</sup> See References in Text note below.

497, as amended, which is classified principally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 1541 of this title and Tables.

Section 1574d of this title, referred to in text, was repealed by Pub. L. 97-357, title III, §308(g), Oct. 19, 1982, 96 Stat. 1710.

#### CODIFICATION

Section was not enacted as part of the Revised Organic Act of the Virgin Islands which comprises this chapter.

## CHAPTER 13—EASTERN SAMOA

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| <p>Sec.<br/>1661.</p> <p>1662.</p> <p>1662a.</p> <p>1663.</p> <p>1664.</p> <p>1665.</p> <p>1666.</p> <p>1667.</p> <p>1668.</p> <p>1669.</p> <p>1670.</p> | <p>Islands of Tutuila, Manua, and eastern Samoa.</p> <p>(a) Ceded to and accepted by United States.</p> <p>(b) Public land laws; revenue.</p> <p>(c) Government.</p> <p>Sovereignty of United States extended over Swains Island.</p> <p>Amendment of constitution of American Samoa.</p> <p>Acknowledgment of deeds.</p> <p>Coastwise shipping laws of United States inapplicable.</p> <p>Omitted.</p> <p>Extension of scientific, technical, and other assistance; grant-in-aid program restriction; limitations on expenditures.</p> <p>Repealed.</p> <p>Reporting duties of Governor and transfer of functions from government comptroller for American Samoa to Inspector General, Department of the Interior.</p> <p>(a) Comprehensive annual financial report; contents; other reports.</p> <p>(b) Functions, powers, and duties transferred.</p> <p>(c) Scope of authority transferred.</p> <p>(d) Transfer of personnel, assets, etc., of office of government comptroller for American Samoa to Office of Inspector General, Department of the Interior.</p> <p>Administration and enforcement of collection of customs duties; employment and training of residents.</p> <p>Industrial development bonds.</p> <p>(a) Issuance.</p> <p>(b) Exemption from taxation; “State” defined.</p> <p>(c) Cross reference.</p> |
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### § 1661. Islands of Tutuila, Manua, and eastern Samoa

#### (a) Ceded to and accepted by United States

The cessions by certain chiefs of the islands of Tutuila and Manua and certain other islands of the Samoan group lying between the thirteenth and fifteenth degrees of latitude south of the Equator and between the one hundred and sixty-seventh and one hundred and seventy-first degrees of longitude west of Greenwich, herein referred to as the islands of eastern Samoa, are accepted, ratified, and confirmed, as of April 10, 1900, and July 16, 1904, respectively.

#### (b) Public land laws; revenue

The existing laws of the United States relative to public lands shall not apply to such lands in the said islands of eastern Samoa; but the Congress of the United States shall enact special laws for their management and disposition: *Pro-*

vided, That all revenue from or proceeds of the same, except as regards such part thereof as may be used or occupied for the civil, military, or naval purposes of the United States or may be assigned for the use of the local government, shall be used solely for the benefit of the inhabitants of the said islands of eastern Samoa for educational and other public purposes.

**(c) Government**

Until Congress shall provide for the government of such islands, all civil, judicial, and military powers shall be vested in such person or persons and shall be exercised in such manner as the President of the United States shall direct; and the President shall have power to remove said officers and fill the vacancies so occasioned.

(Feb. 20, 1929, ch. 281, 45 Stat. 1253; May 22, 1929, ch. 6, 46 Stat. 4.)

REFERENCES IN TEXT

The existing laws of the United States relative to public lands, referred to in subsec. (b), are classified generally to Title 43, Public Lands.

CODIFICATION

Subsec. (d) of this section, which provided for recommendation of legislation concerning the islands of eastern Samoa by seven commissioners as soon as reasonably practicable, was omitted from the Code.

Section was formerly classified to section 1431a of this title.

AMENDMENTS

1929—Subsec. (d). Act May 22, 1929, substituted “seven” and “three” for “six” and “two”, respectively, and inserted “or high chiefs” after “chiefs”.

AUTHORITY OF GUAM, AMERICAN SAMOA, AND THE NORTHERN MARIANA ISLANDS TO ENACT REVENUE LAWS

See section 1271 of Pub. L. 99-514, set out as a note under section 931 of Title 26, Internal Revenue Code.

SUBMERGED LANDS, CONVEYANCE TO TERRITORY

Conveyance of submerged lands to the government of American Samoa, see section 1701 et seq. of this title.

CROSS REFERENCES

Articles, goods, wares or merchandise going into Samoa as exempt from payment of any tax imposed by the internal revenue laws of the United States, see section 7653 of Title 26, Internal Revenue Code.

Entry of goods by means of false statements as excluding Samoa, see section 542 of Title 18, Crimes and Criminal Procedure.

Fair Labor Standards Act, application to Samoa, see section 213 of Title 29, Labor.

Preference of American products and manufactures, inclusion of Samoa in statute, see section 10c of Title 41, Public Contracts.

Relanding goods as excluding Samoa, see section 544 of Title 18, Crimes and Criminal Procedure.

Smuggling as excluding Samoa, see section 545 of Title 18.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1708 of this title.

**§ 1662. Sovereignty of United States extended over Swains Island**

The sovereignty of the United States over American Samoa is extended over Swains Island, which is made a part of American Samoa and placed under the jurisdiction of the adminis-

trative and judicial authorities of the government established therein by the United States.

(Mar. 4, 1925, ch. 563, 43 Stat. 1357.)

CODIFICATION

Section was formerly classified to section 1431 of this title.

TRANSFER OF PERSONAL PROPERTY TO GOVERNMENT OF AMERICAN SAMOA

Pub. L. 96-597, title I, § 101, Dec. 24, 1980, 94 Stat. 3477, provided that: “Notwithstanding any other provision of law and subject to valid existing rights, all right, title, and interest of the Government of the United States in personal property situated in American Samoa shall be transferred, without reimbursement, to the American Samoa government on October 1, 1981, unless the agency of the Government of the United States having administrative responsibility for the property advises the Secretary of the Interior in writing before the date of transfer that it has a continuing requirement for such property.”

TRANSFER OF CERTAIN PROPERTY TO GOVERNMENT OF AMERICAN SAMOA

Pub. L. 87-158, Aug. 17, 1961, 75 Stat. 392, authorized the Secretary of the Navy to transfer, without reimbursement or transfer of funds, to the government of American Samoa, within ninety days after August 17, 1961, title to all property, real and personal, located in American Samoa on that date which was owned by the United States and was within the administrative supervision of the Department of the Navy on such date.

SUBMERGED LANDS, CONVEYANCE TO TERRITORY

Conveyance of submerged lands to the government of American Samoa, see section 1701 et seq. of this title.

EX. ORD. NO. 10264. TRANSFER OF ADMINISTRATION OF AMERICAN SAMOA

Ex. Ord. No. 10264, eff. June 29, 1951, 16 F.R. 6419, provided:

1. The administration of American Samoa is hereby transferred from the Secretary of the Navy to the Secretary of the Interior, such transfer to become effective on July 1, 1951.

2. The Department of the Navy and the Department of the Interior shall proceed with the plans for the transfer of administration of American Samoa as embodied in the above-mentioned memorandum of understanding between the two departments.

3. When the transfer of administration made by this order becomes effective, the Secretary of the Interior shall take such action as may be necessary and appropriate, and in harmony with applicable law, for the administration of civil government in American Samoa.

4. The executive departments and agencies of the Government are authorized and directed to cooperate with the Departments of the Navy and Interior in the effectuation of the provisions of this order.

5. The said Executive order of February 19, 1900 [Ex. Ord. 125-A], is revoked, effective July 1, 1951.

HARRY S TRUMAN.

**§ 1662a. Amendment of constitution of American Samoa**

Amendments of, or modifications to, the constitution of American Samoa, as approved by the Secretary of the Interior pursuant to Executive Order 10264 as in effect January 1, 1983, may be made only by Act of Congress.

(Pub. L. 98-213, § 12, Dec. 8, 1983, 97 Stat. 1462.)

REFERENCES IN TEXT

Executive Order 10264, referred to in text, is set out under section 1662 of this title.

**§ 1663. Acknowledgment of deeds**

Deeds and other instruments affecting land situate in the District of Columbia or any Territory of the United States may be acknowledged in the islands of Guam and Samoa or in the Canal Zone before any notary public or judge, appointed therein by proper authority, or by any officer therein who has ex officio the powers of a notary public: *Provided*, That the certificate by such notary in Guam, Samoa, or the Canal Zone, as the case may be, shall be accompanied by the certificate of the governor or acting governor of such place to the effect that the notary taking said acknowledgment was in fact the officer he purported to be; and any deeds or other instruments affecting lands so situate, so acknowledged since the first day of January, 1905, and accompanied by such certificate shall have the same effect as such deeds or other instruments hereafter so acknowledged and certified.

(June 28, 1906, ch. 3585, 34 Stat. 552.)

## REFERENCES IN TEXT

For definition of Canal Zone, referred to in text, see section 3602(b) of Title 22, Foreign Relations and Intercourse.

## CODIFICATION

Section is also classified to section 1421f-1 of this title.

Section was formerly classified to sections 1358 and 1432 of this title.

Section is also set out in D.C. Code, § 45-605.

## CROSS REFERENCES

Similar provisions relating to Guam, see section 1421f-1 of this title.

**§ 1664. Coastwise shipping laws of United States inapplicable**

The provisions of law of the United States restricting to vessels of the United States the transportation of passengers and merchandise directly or indirectly from any port of the United States to another port of the United States shall not be applicable to commerce between<sup>1</sup> the islands of American Samoa or between those islands and other ports under the jurisdiction of the United States.

(June 14, 1934, ch. 523, 48 Stat. 963.)

## CODIFICATION

Section was formerly classified to section 1433 of this title.

## CROSS REFERENCES

Transportation of merchandise between points in United States in other than domestic-built and documented vessels, see section 883 of Title 46, Appendix, Shipping.

**§ 1665. Omitted**

## CODIFICATION

Section, act Oct. 5, 1992, Pub. L. 102-381, title I, 106 Stat. 1392, which authorized Territorial and local governments of American Samoa to make purchases through General Services Administration, was from the Department of the Interior and Related Agencies Appropriations Act, 1992, and was not repeated in subse-

quent appropriation acts. See section 1469e of this title. Similar provisions were contained in the following prior appropriation acts:

Nov. 13, 1991, Pub. L. 102-154, title I, 105 Stat. 1007.  
 Nov. 5, 1990, Pub. L. 101-512, title I, 104 Stat. 1932.  
 Oct. 23, 1989, Pub. L. 101-121, title I, 103 Stat. 716.  
 Sept. 27, 1988, Pub. L. 100-446, title I, 102 Stat. 1797.  
 Dec. 22, 1987, Pub. L. 100-202, § 101(g) [title I], 101 Stat. 1329-213, 1329-231.  
 Oct. 18, 1986, Pub. L. 99-500, § 101(h) [title I], 100 Stat. 1783-242, 1783-258, and Oct. 30, 1986, Pub. L. 99-591, § 101(h) [title I], 100 Stat. 3341-242, 3341-258.  
 Dec. 19, 1985, Pub. L. 99-190, § 101(d) [title I], 99 Stat. 1224, 1238.  
 Oct. 12, 1984, Pub. L. 98-473, title I, § 101(c) [title I], 98 Stat. 1837, 1851.  
 Nov. 4, 1983, Pub. L. 98-146, title I, 97 Stat. 931.  
 Dec. 30, 1982, Pub. L. 97-394, title I, 96 Stat. 1979.  
 Dec. 23, 1981, Pub. L. 97-100, title I, 95 Stat. 1401.  
 Dec. 12, 1980, Pub. L. 96-514, title I, 94 Stat. 2969.  
 Nov. 27, 1979, Pub. L. 96-126, title I, 93 Stat. 965.  
 Oct. 17, 1978, Pub. L. 95-465, title I, 92 Stat. 1289.  
 July 26, 1977, Pub. L. 95-74, title I, 91 Stat. 295.  
 July 31, 1976, Pub. L. 94-373, title I, 90 Stat. 1052.  
 Dec. 23, 1975, Pub. L. 94-165, title I, 89 Stat. 987.  
 Aug. 31, 1974, Pub. L. 93-404, title I, 88 Stat. 812.  
 Oct. 4, 1973, Pub. L. 93-120, title I, 87 Stat. 433.  
 Aug. 10, 1972, Pub. L. 92-369, title I, 86 Stat. 512.  
 Aug. 10, 1971, Pub. L. 92-76, title I, 85 Stat. 233.  
 July 31, 1970, Pub. L. 91-361, title I, 84 Stat. 673.  
 Oct. 29, 1969, Pub. L. 91-98, title I, 83 Stat. 151.  
 July 26, 1968, Pub. L. 90-425, title I, 82 Stat. 430.  
 June 24, 1967, Pub. L. 90-28, title I, 81 Stat. 63.  
 May 31, 1966, Pub. L. 89-435, title I, 80 Stat. 174.  
 June 28, 1965, Pub. L. 89-52, title I, 79 Stat. 179.  
 July 7, 1964, Pub. L. 88-356, title I, 78 Stat. 278.  
 July 26, 1963, Pub. L. 88-79, title I, 77 Stat. 102.  
 Aug. 9, 1962, Pub. L. 87-578, title I, 76 Stat. 339.  
 Aug. 3, 1961, Pub. L. 87-122, title I, 75 Stat. 250.  
 May 13, 1960, Pub. L. 86-455, title I, 74 Stat. 112.  
 June 23, 1959, Pub. L. 86-60, title I, 73 Stat. 101.  
 June 4, 1958, Pub. L. 85-439, title I, 72 Stat. 163.  
 July 1, 1957, Pub. L. 85-77, title I, 71 Stat. 265.  
 June 13, 1956, ch. 380, title I, 70 Stat. 265.  
 June 16, 1955, ch. 147, title I, 69 Stat. 149.  
 July 1, 1954, ch. 446, title I, 68 Stat. 372.  
 July 31, 1953, ch. 298, title I, 67 Stat. 273.  
 July 9, 1952, ch. 597, title I, 66 Stat. 457.  
 Aug. 31, 1951, ch. 375, title I, 65 Stat. 263.

**§ 1666. Extension of scientific, technical, and other assistance; grant-in-aid program restriction; limitations on expenditures**

Upon request of the Secretary of the Interior—

(a) the head of any Federal department, agency, or corporation may, notwithstanding any other provision of law, extend to American Samoa, without reimbursement, such scientific, technical, and other assistance under any program which it administers as, in the judgment of the Secretary of the Interior, will promote the welfare of American Samoa. The provisions of the preceding sentence shall not apply to financial assistance under any grant-in-aid program. The Secretary of the Interior shall not request assistance pursuant to this subsection which will involve nonreimbursable costs as estimated for him in advance by the heads of the departments, agencies, and corporations concerned in excess of an aggregate of \$150,000 in any one fiscal year;

(b) the Secretary of Agriculture may extend to American Samoa the benefits of the Richard B. Russell National School Lunch Act, as amended [42 U.S.C. 1751 et seq.]; and

(c) the Secretary of Health, Education, and Welfare may extend to American Samoa the

<sup>1</sup> So in original. Probably should be “between”.

benefits of the Vocational Education Act of 1946, the Hospital Survey and Construction Act [42 U.S.C. 291 et seq.], and section 246 of title 42, all as amended.

(Pub. L. 87-688, §1, Sept. 25, 1962, 76 Stat. 586; Pub. L. 104-208, div. A, title I, §101(e) [title VII, §709(a)(7)], Sept. 30, 1996, 110 Stat. 3009-233, 3009-312; Pub. L. 106-78, title VII, §752(b)(18), Oct. 22, 1999, 113 Stat. 1170.)

#### REFERENCES IN TEXT

The Richard B. Russell National School Lunch Act, as amended, referred to in subsec. (b), is act June 4, 1946, ch. 281, 60 Stat. 230, as amended, which is classified generally to chapter 13 (§1751 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 1751 of Title 42 and Tables.

The Vocational Education Act of 1946, referred to in subsec. (c), is act June 8, 1936, ch. 541, 49 Stat. 1488, as amended, which was classified to sections 15h to 15q, 15aa to 15jj, and 15aaa to 15ggg of Title 20, Education, and was repealed by section 103 of Pub. L. 90-576, title I, Oct. 16, 1968, 82 Stat. 1091. See section 2301 et seq. of Title 20.

The Hospital Survey and Construction Act, referred to in subsec. (c), is act Aug. 13, 1946, ch. 958, 60 Stat. 1041, as amended, which added a title VI to the Public Health Service Act, and was classified to subchapter IV (§291 et seq.) of chapter 6A of Title 42, The Public Health and Welfare. Such title VI was amended generally by Pub. L. 88-443, §3(a) Aug. 18, 1964, 78 Stat. 447. For complete classification of this Act to the Code, see Tables.

#### AMENDMENTS

1999—Subsec. (b). Pub. L. 106-78 substituted “Richard B. Russell National School Lunch Act” for “National School Lunch Act”.

1996—Subsec. (c). Pub. L. 104-208 struck out “the Library Services Act,” after “the Vocational Education Act of 1946,”.

#### TRANSFER OF FUNCTIONS

For transfer of functions and offices (relating to education) of Secretary and Department of Health, Education, and Welfare to Secretary and Department of Education, and termination of certain offices and positions and redesignation of Secretary of Health, Education, and Welfare as Secretary of Health and Human Services, see sections 3441, 3503, and 3508 of Title 20, Education.

#### § 1667. Repealed. Pub. L. 90-576, title I, § 103, Oct. 16, 1968, 82 Stat. 1091

Section, Pub. L. 87-688, §2, Sept. 25, 1962, 76 Stat. 586, extended to American Samoa the benefits of the Vocational Education Act of 1946 and authorized an annual appropriation of \$80,000 therefor.

#### EFFECTIVE DATE OF REPEAL

Section 103 of Pub. L. 90-576 provided that repeal of this section is effective July 1, 1969.

#### § 1668. Reporting duties of Governor and transfer of functions from government comptroller for American Samoa to Inspector General, Department of the Interior

##### (a) Comprehensive annual financial report; contents; other reports

The Governor of American Samoa shall prepare, publish, and submit to the Congress and the Secretary of the Interior a comprehensive annual financial report in conformance with the

standards of the National Council on Governmental Accounting within one hundred and twenty days after the close of the fiscal year. The comprehensive annual financial report shall include statistical data as set forth in the standards of the National Council of Governmental Accounting relating to the physical, economic, social, and political characteristics of the government, and any other information required by the Congress. The Governor shall also make such other reports at such other times as may be required by the Congress or under applicable Federal law.

##### (b) Functions, powers, and duties transferred

The following functions, powers, and duties heretofore vested in the government comptroller for American Samoa are hereby transferred to the Inspector General, Department of the Interior, for the purpose of establishing an organization which will maintain a satisfactory level of independent audit oversight of the government of American Samoa:

(1) The authority to audit all accounts pertaining to the revenue and receipts of the government of American Samoa, and of funds derived from bond issues, and the authority to audit, in accordance with law and administrative regulations, all expenditures of funds and property pertaining to the government of American Samoa including those pertaining to trust funds held by the government of American Samoa.

(2) The authority to report to the Secretary of the Interior and the Governor of American Samoa all failures to collect amounts due the government, and expenditures of funds or uses or property which are irregular or not pursuant to law.

##### (c) Scope of authority transferred

The authority granted in paragraph (b) of this section shall extend to all activities of the government of American Samoa, and shall be in addition to the authority conferred upon the Inspector General by the Inspector General Act of 1978 (92 Stat. 1101), as amended.

##### (d) Transfer of personnel, assets, etc., of office of government comptroller for American Samoa to Office of Inspector General, Department of the Interior

In order to carry out the provisions of this section, the personnel, assets, liabilities, contracts, property, records, and unexpended balances of appropriations, authorizations, allocations, and other funds employed, held, used, arising from, available or to be made available, of the office of the government comptroller for American Samoa relating to its audit function are hereby transferred to the Office of Inspector General, Department of the Interior.

(Pub. L. 96-205, title V, §501, as added Pub. L. 97-357, title IV, §402, Oct. 19, 1982, 96 Stat. 1711; amended Pub. L. 105-362, title IX, §901(o), Nov. 10, 1998, 112 Stat. 3291.)

#### REFERENCES IN TEXT

The Inspector General Act of 1978, referred to in subsec. (c), is Pub. L. 95-452, Oct. 12, 1978, 92 Stat. 1101, as amended, which is set out in the Appendix to Title 5, Government Organization and Employees.

## PRIOR PROVISIONS

A prior section 1668, Pub. L. 96-205, title V, §501, Mar. 12, 1980, 94 Stat. 90, mandated payment of salary and expenses of the government comptroller for American Samoa from funds appropriated to the Department of the Interior, prior to repeal by Pub. L. 97-357, §402.

## AMENDMENTS

1998—Subsec. (a). Pub. L. 105-362 struck out “The Governor shall transmit the comprehensive annual financial report to the Inspector General of the Department of the Interior who shall audit it and report his findings to the Congress.” after “other information required by the Congress.” and “He shall also submit to the Congress, the Secretary of the Interior, and the cognizant Federal auditors a written statement of actions taken or contemplated on Federal audit recommendations within sixty days after the issuance date of the audit report.” after “under applicable Federal law.”

**§ 1669. Administration and enforcement of collection of customs duties; employment and training of residents**

The Secretary of the Treasury shall, upon the request of the Governor of American Samoa, administer and enforce the collection of all customs duties derived from American Samoa, without cost to the government of American Samoa. The Secretary of the Treasury, in consultation with the Governor of American Samoa, shall make every effort to employ and train the residents of American Samoa to carry out the provisions of this section. The administration and enforcement of this section shall commence October 1, 1980.

(Pub. L. 96-205, title V, §502, Mar. 12, 1980, 94 Stat. 90.)

**§ 1670. Industrial development bonds**

**(a) Issuance**

The legislature of the government of American Samoa may cause to be issued after September 20, 1984, industrial development bonds (within the meaning of section 103(b)(2)<sup>1</sup> of title 26).

**(b) Exemption from taxation; “State” defined**

(1) Except as provided in paragraph (2), any obligation shall be exempt from all State and local taxation in effect on or after October 1, 1984.

(2) Any obligation issued under subsection (a) of this section shall not be exempt from State or local gift, estate, inheritance, legacy, succession, or other wealth transfer taxes.

(3) For purposes of this subsection—

(A) The term “State” includes the District of Columbia.

(B) The taxes imposed by counties, municipalities, or any territory, dependency, or possession of the United States shall be treated as local taxes.

**(c) Cross reference**

For exclusion of interest for purposes of Federal income taxation, see section 103 of title 26.

(Pub. L. 98-454, title II, §202, Oct. 5, 1984, 98 Stat. 1733; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095.)

<sup>1</sup> See References in Text note below.

## REFERENCES IN TEXT

Section 103, referred to in subsec. (a), which related to interest on certain governmental obligations was amended generally by Pub. L. 99-514, title XIII, §1301(a), Oct. 22, 1986, 100 Stat. 2602, and as so amended relates to interest on State and local bonds. Section 103(b)(2), which prior to the general amendment defined industrial development bond, relates to the applicability of the interest exclusion to arbitrage bonds.

## AMENDMENTS

1986—Subsecs. (a), (c). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

**CHAPTER 14—TRUST TERRITORY OF THE PACIFIC ISLANDS**

Sec.

- 1681. Continuance of civil government for Trust Territory of the Pacific Islands; assistance programs; maximum fiscal year costs; reimbursement.
- 1681a. Appointment of High Commissioner.
- 1681b. Transfer of functions from government comptroller for Guam to Inspector General, Department of the Interior.
  - (a) Functions, powers, and duties transferred.
  - (b) Scope of authority transferred.
  - (c) Transfer of personnel, assets, etc., of office of government comptroller for Guam to Office of Inspector General, Department of the Interior.
- 1681c, 1682. Repealed or Omitted.
- 1683. Auditing of transactions of Trust Territory of the Pacific Islands.
- 1684. Expenditure of funds for administration of Trust Territory of the Pacific Islands.
- 1685. Transfer of property or money for administration of Trust Territory of the Pacific Islands.
- 1686, 1687. Omitted.
- 1688. Trust Territory of the Pacific Islands Economic Development Loan Fund.
- 1689. Plan for use of grant to Trust Territory of the Pacific Islands Economic Development Loan Fund; loans; terms.
- 1690. Loans from Trust Territory of the Pacific Islands Economic Loan Fund; restrictions; guarantees.
- 1691. Fiscal control and accounting procedures for plan for use of grant.
- 1692. Comprehensive annual financial report by chief executives of governments of the Marshall Islands, Federated States of Micronesia, Palau, and Northern Mariana Islands; contents; other reports.
- 1693. Audit of government; access to books, records, etc.
- 1694 to 1694e. Transferred.
- 1695. Federal education and health care programs; nonapplicability or nonparticipation.

**TERMINATION OF TRUST TERRITORY OF THE PACIFIC ISLANDS**

The Trust Territory of the Pacific Islands, which included the Northern Mariana Islands, the Federated States of Micronesia, the Marshall Islands, and Palau, terminated. The Trusteeship Agreement terminated with respect to the Republic of the Marshall Islands on Oct. 21, 1986, with respect to the Federated States of Micronesia and the Commonwealth of the Northern Mariana Islands on Nov. 3, 1986, and with respect to the Republic of Palau on Oct. 1, 1994. See Proc. No. 5564, Nov. 3, 1986, 51 F.R. 40399, set out as a note under section 1801 of this title, and Proc. No. 6726, Sept. 27, 1994,